

_____ BILL NO. _____

INTRODUCED BY _____
(Primary Sponsor)

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING VOLUNTARY FINANCIAL CONTRIBUTIONS TO CERTAIN STATE PROGRAMS; CREATING AN EDUCATION SUPPORT ACCOUNT FOR K-12 PUBLIC EDUCATION; ALLOWING TAXPAYERS AND OTHER ENTITIES TO CONTRIBUTE TO THE EDUCATION SUPPORT ACCOUNT; PROVIDING THAT MONEY IN THE EDUCATION SUPPORT ACCOUNT BE USED TO SUPPLEMENT FUNDING FOR K-12 PUBLIC EDUCATION; PROHIBITING A DEDUCTION IN COMPUTING NET INCOME FOR CONTRIBUTIONS MADE TO THE EDUCATION SUPPORT ACCOUNT; CREATING A PUBLIC HEALTH AND HUMAN SERVICES PROGRAM SUPPORT ACCOUNT; ALLOWING TAXPAYERS AND OTHER ENTITIES TO CONTRIBUTE TO THE PUBLIC HEALTH AND HUMAN SERVICES PROGRAM SUPPORT ACCOUNT; PROVIDING THAT MONEY IN THE PUBLIC HEALTH AND HUMAN SERVICES PROGRAM SUPPORT ACCOUNT BE USED TO SUPPLEMENT FUNDING FOR PROGRAMS ADMINISTERED BY THE DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES; PROHIBITING A DEDUCTION IN COMPUTING NET INCOME FOR CONTRIBUTIONS MADE TO THE PUBLIC HEALTH AND HUMAN SERVICES PROGRAM SUPPORT ACCOUNT; AND PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Education support account -- purpose. (1) The purpose of [sections 1 and 2] is to allow taxpayers and other entities to voluntarily provide additional financial assistance for K-12 public education.

(2) The legislature intends that money in the education support account established pursuant to [section 2] be used to supplement funding for K-12 public education and not be used to replace existing funding sources for K-12 public education or to offset legislative appropriations for K-12 public education.

NEW SECTION. Section 2. Education support account. (1) There is an education support account in the state special revenue fund established in 17-2-102.

(2) The education support account may receive gifts, donations, contributions, and grants from private and public sources. All money paid into the account must be invested at the discretion of the board of

investments. Net earnings of the account must be deposited in the account.

(3) For the biennium beginning July 1, 2005, and for each succeeding biennium, money in the education support account must be continuously available for K-12 public education. The superintendent of public instruction shall establish procedures for the equitable distribution of money in the account.

(4) In computing net income under 15-30-121(1), 15-30-136(2), or 15-31-114(1), a taxpayer who contributes to the education support account may not deduct the amount of the contribution.

NEW SECTION. Section 3. Public health and human services program support account -- purpose. (1) The purpose of [sections 3 and 4] is to allow taxpayers and other entities to provide additional financial assistance for programs administered by the department.

(2) The legislature intends that money in the public health and human services program support account established pursuant to [section 4] be used to supplement funding for programs administered by the department and not be used to replace existing funding sources for the department or to offset legislative appropriations to the department.

NEW SECTION. Section 4. Public health and human services program support account. (1) There is a public health and human services program support account in the state special revenue fund established in 17-2-102.

(2) The public health and human services program support account may receive gifts, donations, contributions, and grants from private and public sources. All money paid into the account must be invested at the discretion of the board of investments. Net earnings of the account must be deposited in the account.

(3) For the biennium beginning July 1, 2005, and for each succeeding biennium, money in the public health and human services program support account must be continuously available for public health and human services programs administered by the department. The department shall establish procedures for expending money in the account.

(4) In computing net income under 15-30-121(1), 15-30-136(2), or 15-31-114(1), a taxpayer who contributes to the public health and human services program support account may not deduct the amount of the contribution.

NEW SECTION. Section 5. Codification instruction. (1) [Sections 1 and 2] are intended to be

1 codified as an integral part of Title 20, chapter 1, and the provisions of Title 20, chapter 1, apply to [sections 1
2 and 2].

3 (2) [Sections 3 and 4] are intended to be codified as an integral part of Title 52, chapter 1, and the
4 provisions of Title 52, chapter 1, apply to [sections 3 and 4].

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6 NEW SECTION. **Section 6. Effective date.** [This act] is effective July 1, 2003.

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